



To: WIB Directors, WIB Chairs
WIB Chief Elected Officials
WIB Fiscal Agents

From: Alan D. Degner
Commissioner

Date: April 21, 2003

Subject: DWD Policy 2002-39
Subrecipient Audit Resolution

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Alan D. Degner, Commissioner

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Purpose: To provide uniform guidelines for the resolution of Workforce Service Area (WSA) sub-recipient audits in accordance with 20 CFR 627.480 and 627.481 and the OMB Circulars A-133 and A-128. The procurement of audits will be conducted in accordance with the DWD Procurement Policy and the DWD SDA Audit Policy.

Rescission: DWD Communication W97P-4153

Contents: The resolution of WSA sub-recipient audits must be done in accordance with this policy.

Each Grant Recipient (GR) shall prepare an Audit Resolution Plan (ARP). The ARP must outline the audit resolution procedures that the Grant Recipient and/or Administrative Entity will use in the resolution of their sub-recipient audits.

The ARP must contain, at a minimum, the GR procedures for the following:

1. Certificate of Audit
2. Acceptance of the Reporting package
3. Review and acceptance of the audit report
4. An Initial Determination
5. Informal Resolution discussions/meetings
6. A Final Determination
7. Appeal Procedures
8. Debt Collection Procedures
9. The audit resolution file (contents)

10. Agreement language regarding audits for all sub-recipients
11. Submission of the SDA sub-recipient audit (when requested) and audit resolution to the DWD Oversight Division for review.

The ARP is to be submitted to the DWD Oversight Division for review and approval once every two (2) years. If the ARP does not change, a letter must be sent to the DWD Oversight Division stating that the previous ARP is still in effect. In addition, if the ARP is changed during the two (2) year period, a new ARP must be submitted to the Oversight Division for review and approval prior to the implementation of the new ARP. Should you have questions, contact the Oversight Division at 317-233-6082.

Effective Date: Communication transmittal date

Review Date: April 21, 2005

Action: Please notify all appropriate staff regarding this policy.

Ownership: DWD Oversight Division